



## **1.004 Company Mobile Phone User Policy**

### **Policy Purpose and Scope**

The purpose of this policy is to outline the requirements, benefits, and procedures for Company mobile phone users.

### **Roles and Responsibilities**

The IT, Human Resources, and Accounting Departments, in their respective areas, are charged with implementing and enforcing this policy.

### **Operational Procedures**

#### **Qualification to be a Company Mobile Phone User**

This program is only for employees designated by the Chief Operating Officer. Typically, the designated employees will have a need to be in immediate, off-hours contact with others in the Company. This program involves both users of Company-provided phones and employee-owned phones (where the Company provides a reimbursement).

#### **Choice of Company Issued Mobile Phone or Reimbursement for Use of Employee's Mobile Phone**

Qualified employees are generally able to choose whether to accept a Company issued mobile phone or reimbursement for use of their own mobile phone. In some cases, the Company may require one option or the other for business reasons.

#### **Requirements for All Company Mobile Phone Users**

**Accessibility:** Company mobile phone users must be generally accessible by phone to other Company employees at all times; the Company and its employees shall use discretion in contacting employees late at night or early in the morning. If an important call is missed, it should be returned as soon as possible.

**Functionality:** Each Company mobile phone must have text and email capability, such that the employee can be reached by text and email by other employees. The Company may require for certain employees that their mobile phone have additional functionality (or be a certain model) for business reasons. Where the employee has elected to be reimbursed, the employee may be required to purchase a compliant mobile phone at their own cost. Otherwise, the employee may accept a compliant, Company issued mobile phone on the Company's mobile plan.

**Applications:** The Company may require that the mobile phone have certain applications and that the employee utilize those applications. All compatible Company mobile phone applications and Google Voice applications must be downloaded on the mobile phone. The Company will reimburse employees for the purchase of all such applications.

**International Calling:** Unless absolutely necessary, employees shall not make outbound international calls on Company mobile phones. Employees should use the Company's

Skype service at the office. The Company will reimburse any charges for necessary, business related outgoing international calls.

### **Requirements for Employees Receiving Mobile Phone Reimbursements**

**Responsibility to Pay Mobile Phone Bill:** If an employee elects to be reimbursed, the Company shall have no responsibility to pay any part of that employee's mobile phone bill. The employee is required to make full and timely payments on his or her mobile phone plan. Any failure to pay causing disruption to service may result in the Company revoking the reimbursement and requiring the employee to carry a Company issued mobile phone.

**Separate Records of Contacts:** Employees who use their personal phone for work must keep separate records of any business contacts stored on their personal phone. The separate record must be kept in the employee's Google Apps contacts (i.e. email contacts) or in a Company controlled, electronic format (e.g. a spreadsheet/database of VIP clients).

**Risk of Abusive Contact:** Employees who use their personal phone for work must fully accept the potential risk of abuse from business contacts on their personal phone (e.g. harassing phone calls or texts).

**Google Voice Number:** Employees who use their personal phone for work must utilize a Google Voice number. That number must be the only Google number pointed at their personal phone (per Google's current restrictions). The Google Voice number shall be owned by the Company and set up with the employee's Company email.

**Calling Business Contacts:** Wherever practical, employees who use their personal phone for work must call Company business contacts back either: 1) with a Company phone like their desk phone, or 2) through a Google Voice app, such that the Google voice number shows up on the business contact's caller ID.

**No Distribution of Personal Numbers:** All employees must give out only Company numbers to business contacts, such as your desk phone or Company Google Voice number. Employees may not give out their personal mobile numbers to business contacts without prior Company approval.

**Listing of Company Numbers:** As a result, all business cards, Company email signatures, in-person verbal interactions, and submission of information on business forms must not contain your personal contact information. The business cards and Company email signatures should contain employees' desk phone numbers and possibly their Company Google Voice numbers as directed by the Company.

### **Reimbursement/Payout Procedure**

"Reimbursement" refers to a non-taxable payment backed by evidence of expenses that meet Internal Revenue Service ("IRS") requirements. "Payout" refers to the total payment from the Company, which may include reimbursement and/or a taxable payment that the Internal Revenue Service would consider a fringe benefit. The Company advises its mobile phone users to obtain proper documentation in order to qualify for a full reimbursement.

Employees seeking reimbursement are required to submit a copy of their mobile phone contract and one copy of an invoice (excluding call details). After submission, employees

will be eligible to receive a reimbursement. The page or pages should be submitted to the Assistant Controller.

The reimbursement amount will be limited to the total obligation of the employee as shown on the mobile phone invoice. In a case where an employee can show his or her obligation is greater than what he or she can substantiate per IRS guidelines, the Company may provide taxable income in the amount of the difference.

Each employee will have a set maximum amount of payout, whether reimbursement or taxable payout or combination of both, as assigned by the Chief Operating Officer. This amount is subject to change upon notice. The Company will process the payout in the first paycheck of each calendar month.

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